# INSTRUCTIONS FOR FORM 1040A FOR EMPLOYEES WHO EARNED LESS THAN \$10,000

Card Form 1040A offers an easy way for employees receiving less than \$10,000 total income to file their 1965 U.S. income tax returns.

## To use CARD Form 1040A follow these simple steps

- A Read instructions below. See "Who May Use Form 1040A." If ineligible, use Form 1040.
- B Fill out the copy on page 4. If you need help, phone any Internal Revenue Service office or come in for assistance.
- C Transfer answers from the copy to the card. Keep the copy for your records.
- D Sign the **card** and mail it together with your Wage and Tax Statements (Forms W-2, Copy B) to your District Director of Internal Revenue.

If your name, address, and social security number are already printed and punched on the card form, please use this card as it will permit high-speed machine handling. Correct the preprinted information, if necessary.

WHO MUST FILE A TAX RETURN.—Every citizen or resident of the United States under 65 who had \$600 or more income; if 65 or over, \$1,200 or more.

WHO MAY USE FORM 1040A.—If your income was less than \$10,000 and consisted entirely of wages subject to withholding tax and not more than \$200 total of dividends, interest, and other wages, you may use the card form. A husband and wife may file a joint return if their combined incomes do not exceed these limits.

WHO MAY NOT USE FORM 1040A.—File Form 1040 instead of Form 1040A if—

- (1) you had income from sources other than or in amounts larger than those stated above,
- (2) either husband or wife itemizes deductions,
- (3) you claim the tax status of head of household or surviving husband or wife,
- (4) you claim the retirement income credit,
- (5) you claim an exclusion for "Sick Pay" paid directly to you by your employer and this amount is included in the total wages shown on your Form W-2,
- (6) you claim deductions for travel, transportation, moving, or "outside salesmen" expense (however, see "Reimbursed Expenses," page 3 of instructions),
- (7) you claim credit for payments on estimated tax or an overpayment from 1964, or
- (8) you are a nonresident alien (file Form 1040B, Form 1040NB, or Form 1040NB-a).

MEMBERS OF ARMED FORCES.—A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

An enlisted man may exclude all service compensation for each month in which he served in a combat zone and each month for which he was hospitalized as a result of such service. For this purpose service for any part of a month is considered a full month. A commissioned officer may exclude up to \$200 a month of such compensation. Forms W-2 issued for 1965 by the Armed Forces early in 1965 will, in most cases, include combat pay. Forms W-2 issued after that time should not include these payments. If there is any doubt as to whether the amount shown on your Form W-2 includes the nontaxable amount, contact the pay office which issued the form. If you are reporting less income on page 1, item 5, Form 1040A, than is shown on your Form W-2, attach a statement to your return showing how the exclusion was figured.

WHEN AND WHERE TO FILE.—Please file as early as possible with the District Director of Internal Revenue for your district on or after January 1, 1966, but not later than April 15, 1966.

WHERE TO GET FORMS.—If you need a Form 1040, you can get one from any Internal Revenue office, and from most banks and some post offices. Your employer will furnish a Form W-2.

HOW TO PAY.—Checks or money orders should be made payable to "Internal Revenue Service." You need not pay a balance of tax due of less than \$1, and an overpayment of less than \$1 will be refunded only upon separate application to your District Director.

SIGNATURE.—Your return is not valid unless you sign it. Both husband and wife must sign a joint return.

#### **COMPUTATION OF TAX ON FORM 1040A:**

(1) If your income was less than \$5,000.—You may figure your tax from the appropriate tax table on page 5, 6, or 7, or you may have the Internal Revenue Service do it for you. If you are married and filing a separate return and you choose to have the Internal Revenue Service figure your tax, it will be figured using the 10 percent standard deduction and never the minimum standard deduction.

Instructions—Form 1040A (1965)

(2) If your income is \$5,000 or more but less than \$10,000.—You must use the standard deduction—either the 10 percent standard deduction or the minimum standard deduction, whichever is greater, and compute your own tax. See Tax Computation Schedule on page 4.

The use of the tax table or the standard deduction eliminates the need to list contributions, interest, taxes, losses, medical expenses, child care expenses, and certain miscellaneous deductions. The standard deduction is 10% of item 7, page 1, Form 1040A, but not less than the minimum standard deduction which is an amount equal to \$200 (\$100 if married and filing a separate return) plus \$100 for each exemption claimed in item 15 on the back of your return. Example: Husband and wife filing joint return claiming 4 dependent children. Minimum standard deduction is \$800 (\$200 plus \$100 for each of 6 exemptions). The deduction is limited to \$1,000 (\$500 for each return if married and filing separate returns). If your standard deduction is less than your itemized deductions, it will be to your advantage to use Form 1040 and itemize your deductions. The tax tables are designed to allow for the standard deduction.

If separate returns are filed by married individuals, and if either the husband or wife elects the 10 percent standard deduction or one of them chooses to have the Internal Revenue Service figure the tax, the other must use the 10 percent standard deduction. To use the minimum standard deduction both must use it and both must compute their tax.

#### **INSTRUCTIONS FOR PREPARING FRONT OF FORM 1040A**

- 1 ② 3 If you are married and are filing a joint return as husband and wife, be sure to enter the first names and middle initials of yourself and your wife. For example: John F. and Mary L. Doe. Enter both your social security number and your wife's social security number whether filing jointly or separately.
- Enter the total wages from all your 1965 Forms W-2. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1965" add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1965" and enter the total on page 1, item 5. Also include in this item wages for which you did not receive a Form W-2. If you lose a Form W-2, ask your employer for a new one. If you cannot furnish a Form W-2, attach an explanation.

TWO OR MORE EMPLOYERS.—If a total of more than \$174 of social security (F. I. C. A.) tax was withheld from the wages of either you or your wife because one or both of you worked for more than one employer, you may claim the excess over \$174 as a credit against your income tax.

a. Add up the social security (F. I. C. A.) tax withheld by all your employers from your wages in 1965.

#### **MARRIED COUPLE:**

Marital Status.—If married at the end of 1965, you are considered married for the entire year. If divorced or legally separated on or before the end of 1965, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the year, and may file a joint return.

- (1) How to prepare a joint return.—To assure any benefits of the split income provisions, a husband and wife must file a joint return. If a joint return is filed, you must include the income of both; however, a joint return may be filed even though one had no income. If your income was under \$5,000 and you choose to have the Internal Revenue Service figure your tax, it will be computed on the combined income or on the separate incomes, whichever results in the smaller tax or larger refund. If you figure your own tax, be sure to make both computations and enter the smaller tax or larger refund on your return. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.
- (2) How to prepare a separate return.—In a separate return each must report his or her separate income and fill in a separate form.

DO YOU OWE A TAX BALANCE?—Under the pay-asyou-go system, your withholding tax and your final income tax should come out about even. This benefits both you and your Government. If you owe a balance on your 1965 return, you should consider changing your Withholding Exemption Certificate (Form W-4).

- If joint return, separate computations must be made for you and your wife.
  - b. Subtract \$174.
- c. Include the balance in the amount shown in item 9.
- 6 INTEREST AND DIVIDENDS.—Enter your taxable income from interest and dividends. Read the following instructions before completing this item—
- a. INTEREST.—Include all interest actually received or credited to your account by a bank, savings and loan association, etc.
- b. DIVIDENDS.—Include all dividends received except the first \$100 received from domestic corporations. So-called dividends received from mutual savings banks or savings (building) and loan associations on deposits or withdrawable accounts are treated as interest, not dividends. If a joint return is filed and both husband and wife had dividend income, each is entitled at most to a \$100 exclusion and one may not use any portion of the \$100 exclusion not used by the other. For example, if the husband had \$180 in dividends, and the wife had \$20, only \$120 may be excluded.

7 8 9 10 11 COMPUTATION OF TAX

a. If your income was less than \$5,000.—You may figure your own tax from the appropriate Tax Table in these instructions, or you may have the Internal Revenue Service do it for you. If you figure your own tax, complete items 8, 9, and 10 or 11. If you have the Service figure your tax, you will be sent a bill for the balance due or a check for the refund.

b. If your income was \$5,000 or more but less than \$10,000.—You must compute your own tax and use the standard deduction. (If your itemized deductions are in excess of your standard deduction, it will be to your

advantage to use Form 1040.) See page 4 for tax computation schedule. Keep it for your records.

PURCHASE OF U.S. SAVINGS BONDS.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds. If you check the first box under item 11, you will be issued as many bonds as your refund will buy, providing it does not leave a balance of less than \$1 to be paid by check. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

#### INSTRUCTIONS FOR PREPARING BACK OF FORM 1040A

Fill in this item to receive credit for your and your wife's exemptions. A taxpayer cannot claim his wife (husband) as an exemption if the wife (husband) filed a separate return for any purpose (for example, to obtain a refund of income tax withheld). Age and blindness are determined as of December 31, 1965.

(3) (4) Enter in item 13 the first names and the total number of your dependent children who lived with you during 1965.

List other dependents in item 14.

Each dependent must meet all of the following tests:

- a. Received more than one-half of his or her support from you (or from wife or husband if a joint return is filed). Support includes all amounts used for the dependent's support whether contributed by the dependent or by others and whether such amounts are taxable or nontaxable income such as social security, gifts, savings, etc.
- b. Received less than \$600 income. (This test does not apply to your children or stepchildren who were under 19 or who were full-time students for 5 calendar months of the year; however, you must have provided over one-half of the child's support.)
- c. Did not file a joint return with her husband (or his wife).
- d. Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone. (An alien child legally adopted by and living with a United States citizen abroad also qualifies as a citizen of the United States for this purpose.)
- e. EITHER (1) for the entire year 1965 had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child\* Mother-in-law Stepchild Father-in-law Mother Brother-in-law Father Sister-in-law Grandparent Son-in-law Brother Daughter-in-law Sister The following if related Grandchild by blood:

Stepbrother Uncle
Stepsister Aunt
Stepmother Nephew
Stepfather Niece

BIRTH OR DEATH OF DEPENDENT.—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

REIMBURSED EXPENSES.—If you account to your employer for business expenses when you travel on business, and he pays for them (either by advances or reimbursements or by allowing you to use a charge account), or he gives you a flat allowance for subsistence and mileage of not more than \$25 per day and 15 cents per mile, and your expenses equal your reimbursement, or your expenses exceed the reimbursement and you do not wish to claim a deduction, you may file Form 1040A without showing these amounts by simply checking  $\overline{V}$  the box on the back of Form 1040A above the signature. However, if your employer's payments are more than your expenses or you wish to claim a deduction for expenses, you may not use Form 1040A, you must use Form 1040.

<sup>\*</sup>Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

YOUR COPY-KEEP FOR YOUR RECORDS

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e 1 1 1 1 1 1 1 / / / / / / / / / / / /	Individual me Tax Returi	<b>1</b> (Less than \$1	10,000 to	tal income)			1965
Please 1) Name (If a joint ret	urn of husband and wife, use	irst names and middl	e initials of	both) (2)	Your social security n (Husband's if joint return		Check one:
print ->				L		님	a. Single;   b. Married filing joint re
Home address (Numbe	er and street or rural route)			3	Wife's number, if joint	return	turn (even if only one had income);   c. Married filing separately
City, town or post offic	e, State and Postal ZIP code				—If your husband or wife is also filing a return give his or her first name and socia		
If item 7 is \$10,000 or more, or	if interest, dividends a	nd non-withheld	(5) Ent	er total wages, sa	laries tips etc En-	Yours ▶	security number.
wages are over \$200, use Form	1040.			se Forms W-2, Cor losed Forms W-2	laries, tips, etc. En- by B. If not shown on attach explanation.	Wife's ▶	
Enter the name & address used above, write "Same,") If none separate to joint or joint to sepaddresses.	e filed, give reason. If	changing from	(6) int	erest and dividend	is	Yours ▶ Wife's ▶	
			7) Tot	al income (add ite	ems 5 and 6)	Wile 5	
					r tax computation sch	edule <b>&gt;</b>	
If your income was \$5,000 or			<del> </del>		tax withheld (from Fo		,
However, if your income wa				tem 8 is larger tha	an item 9, enter bala	ance due 🕨	
the Internal Revenue Servi			(11) If it	tem 9 is larger tha	an item 8, enter	refund 🕨	
items 8, 10, and 11. If you c (item 10) in full with return			Apply	refundto: U.S.	Savings Bonds, & exc	ess refunde	ed; or Refund only
U.S. TREASURY DEPARTMENT	• INTERNAL REVENU	IE SERVICE	(OVE	R) LIST YOUR	EXEMPTIONS AND SI	GN ON OT	HER SIDE.
				Res	gular 65 or over Blin	d	1
(12) EXEMPTIONS FOR YOUR			∫ Your	self 🔲 🖢		Ent	ter number
income is included in this Check boxes which apply-			. \ Wife				exemptions ecked
3 First names of your deper	ndent children who live	d with you		••••			
(14) DEPENDENTS OTHER TH	IAN THOSE CLAIMED	IN ITEM 13.				EIII	ter number >
(a) NAME	(b) Relationsh	ip (c) Month		(d) Did depend	(e) Amount YOU turnished for de-	(f) Amou	int fur-
➤ Enter figure 1 in the la umn to right for each n listed (if more space is needed, attach schedu	iame	in your ho born or di ing year a write "B"	ed du <b>r-</b> Iso	ent have income of \$600 or more	pendent's support. If 100% write "ALL"	including ent. See tion 14	y OTHERS g depend- instruc-
					\$	\$	<b>-</b>
						-	<b>•</b>
							<b>•</b>
15. TOTAL EXEMPTIONS FRO	OM ITEMS 12, 13, AND	14 ABOVE					
Your present employer			1	Wife's present em	nployer		
City and State where employed	j		i	City and State wh	nere employed		
If you had an expense allowand	ce or charged expenses	to your employe	r, see ins	tructions for "Rei	mbursed Expenses" at	nd check he	ere 🗌 if appropriate.
Under penalties o	f perjury, I declare that	to the best of m	y knowle	dge and belief thi	is is a true, correct, an	d complete	return.
Sign here ▶							
If joint return, BOTH H					Date		
TAX COMPUTA	TION SCHEDU	LE (Use on	ly if to	tal income, ite	em 7 of Form 104	0A, is \$5,	,000 or more)
1. Enter total income							
2. Enter the standard							
person filing a sep				•			<del></del>
3. Subtract line 2 fro 4. Multiply \$600 by							••••••
5. Subtract line 4 from		_					
6. Tax on amount on							
	1040A (Do not atta						
If you are a single tax	payer or a married t	axpayer filing	a l		ed taxpayers filing	·····	
separate return  If the amount on line 5 is	ı, use this tax rate : s:		'	, you are marri	rate schedi	•	. u.n., u.s. inis IUX
Over But not over	Enter of		,	f the amount on	lima 5 iau		
	14% of the amount of \$70, plus 15% of e			Over But no	t over	Enter on	
\$1,000 \$1,500	\$145, plus 16% of	excess over \$1	,000   \$	\$1,00	0 14% of the	amount of	n line 5
\$1,500 \$2,000 \$2,000 \$4,000	\$225, plus 17% of \$310, plus 19% of	excess over \$1 excess over \$2		\$1,000 \$2,00 \$2,000 \$3,00	0\$140, plus 0\$290, plus	15% of e	excess over \$2,000
\$4,000 \$6,000	\$690, plus 22% of	excess over \$4	,000   \$	3,000 \$4,00	00\$450, plus 00\$620, plus	17% of e	excess over \$3,000
	\$1,130, plus 25% of \$1,630, plus 28% of			\$4,000 <b>\$</b> 8,00 \$ <b>8,000 <b>\$9,</b>99</b>	9.99 \$1,380, plu	s 22% of	excess over \$8,000

1965 TAX TABLES FOR INCOMES UNDER \$5,000

PAGE 5

If your total income (item 7 of your return) is \$5,000 or more, use Tax Computation Schedule on page 4

If .	you checked as your	Item 4a.	Single, use —	-		Tax	Table	A
filir	ng status on page l,	Item 4b.	Married Filing	Joint Return, use	·	Tax	Table	В
For	m 1040A	Item 4c.	Married Filing	Separately, use —	<del></del>	Tax	Table	C

Tables A and B reflect the lowest tax after considering both the 10 percent standard deduction and the minimum standard uction. Table C shows the tax based on either the 10 percent or the minimum standard deduction.

#### TAX TABLE A-FOR SINGLE PERSONS

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across

If your total	income is-	And the nu	ımber of exem	ptions is—	If your total	income is	e is— And the number of exemptions is—					
At least	But less than	1	2	If 4 or more there is no tax	At least	But less than	1	2	3	4	5	If 7 or more there is no tax
		Your tax is—		<b></b>				Your ta			1	
\$0	\$900	\$0	\$0	\$0	\$2,450	\$2, 475	\$236	\$124	\$23	\$0	\$0	. \$
900	925	2 5	0	0	2, 475 2, 500	2, 500 2, 525	240 244	128 132	26 30	0	0	
925 950	950 975	9	0	0	2,500 2,525	2,550	248	136	33	ŏ	ŏ	
975	1,000	12	0	0	<b>2,</b> 550	2, 575	253	139	37	0	0	
1,000	1, 025 1, 050	16 19	0	0	2, 575 2, 600	2, 600 2, 625	$\begin{array}{c} 257 \\ 261 \end{array}$	143 147	40 44	0 0	0	
1, 025 1, 050	1,030	23	ŏ	ŏ	2, 625	2, 650	265	151	47	0	Ō	
1,075	1,100	26	0	0	2,650	2,675	270	155	51	0	0	1
1,100	1, 125	30 33	0	0	2, 675 2, 700	2,700 2,725	274 278	159 163	54 58	0	0	
1, 125 1, 150	1, 150 1, 175	37	ŏ	0 8	2, 700 2, 725	2,750	282	167	61	ŏ	ŏ	
1, 175	1,200	40	0	0	2,750	2, 775	287	171	65	0	0	
1,200	1, 225	44	0	0	2,775	2, 800	291 295	175 179	68 72	0	0	
1, 225 1, 250	1, 250 1, 275	47 51	0	0	2, 800 2, 825	2, 825 2, 850	299	183	76	ŏ	ŏ	
1, 275	1, 300	54	0	0	2, 850	2, 875	304	187	79_	0	0	
1, 300	1, 325	58	0	0	2,875	2, 900	$\begin{vmatrix} 308 \\ 312 \end{vmatrix}$	191 195	83 87	0	0	
1, 325 1, 350	1, 350 1, 375	61 65	0	0	2, 900 2, 925	2, 925 2, 950	317	199	91	ŏ	0	
1, 375	1, 400	68	0	0 8	2, 950	2, 975	322	203	94	0	0	}
1,400	1, 425	72	0	0	2, 975	3,000	327	207	98	0	0	
1, 425 1, 450	1,450 1,475	76 79	0	0	3,000 3,050	3, 050 3, 100	333 342	$\begin{array}{c} 213 \\ 221 \end{array}$	104 111	4 11	0	
1, 475	1,500	83	ŏ	ŏ	3, 100	3, 150	350	229	119	18	Ö	
1,500	1, 525	87	0	0	3, 150	3, 200	359	238	126	25	0	
1,525	1,550	91 94	0	0	3, 200 3, 250	3, 250 3, 300	367 376	246 255	$\begin{array}{c} 134 \\ 141 \end{array}$	$\begin{vmatrix} 32 \\ 39 \end{vmatrix}$	0	
1,550 1,575	1,575   1,600	98	ŏ	Ö	3, 300	3, 350	385	263	149	46	Ö	
1,600	1, 625	102	2	0	3, 350	3, 400	393	272	157	53	0	
1,625	1,650	106 109	5 9	0	3, 400 3, 450	3, 450 3, 500	$\begin{vmatrix} 402 \\ 410 \end{vmatrix}$	280 289	165 173	60 67	0	
1,650 1,675	1,675 1,700	113	12	0 8	3, 500	3, 550	419	297	181	74	ŏ	
1,700	1,725	117	16	0	3, 550	3, 600	427	306	189	81	0	
1,725	1,750 1,775	$\frac{121}{124}$	$\begin{array}{c} 19 \\ 23 \end{array}$	0	3, 600 3, 650	3, 650 3, 700	436 444	$\begin{array}{c c} 315 \\ 324 \end{array}$	$\begin{array}{c} 197 \\ 205 \end{array}$	89 96	0	
1,750 1,775	1, 800	128	26	0 8	3,700	3, 750	453	334	213	104	4	
1,800	1, 825	132	30	0 8	3,750	3, 800	462	343	221	111	11	
1,825	1,850	136	33 37	0	3,800	3, 850 3, 900	470 479	353 362	$\begin{array}{c} 229 \\ 238 \end{array}$	$\begin{array}{c} 119 \\ 126 \end{array}$	$\begin{array}{c} 18 \\ 25 \end{array}$	
1,850 1,875	1,875 1,900	$\frac{139}{143}$	40	0	3, 850 3, 900	3, 950	487	372	246	134	$\frac{20}{32}$	
1, 900	1, 925	147	44	0	3, 950	4,000	496	381	255	141	39	
1,925	1, 950	151	47	0	4,000	4,050	504	390 399	$\begin{array}{c} 263 \\ 272 \end{array}$	149 157	46 53	
1, 950 1, 975	1, 975 2, 000	155 159	51 54	0	4, 050 4, 100	4, 100 4, 150	513 521	407	280	165	60	
2,000	2, 025	163	58	<u>0</u>	4, 150	4, 200	530	416	289	173	67	
2, 025	2,050	167	61	0 🖠	4,200	4, 250	538	424	297	181 189	74 81	
2,050 2,075	2, 075 2, 100	171 175	65 68	0	4, 250 4, 300	4, 300 4, 350	547 556	433 442	306 315	197	81 89	
2, 100	$\frac{2,100}{2,125}$	$\frac{179}{179}$	$\frac{-36}{72}$	<del>0</del> 8	4, 350	4, 400	564	450	324	205	96	
2, 125	2, 150	183	76	0	4,400	4, 450	573	459	334	213	104	
2, 150 2, 175	2, 175 2, 200	187 191	79 83	0	4, 450 4, 500	4, 500 4, 550	581 590	467 476	343 353	$\begin{array}{c c} 221 \\ 229 \end{array}$	111 119	1 1
2, 173	$\frac{2,200}{2,225}$	$\frac{191}{195}$	87	<del></del>	4,550	4,600	598	484	362	238	126	$\overline{}$
2, 225	2, 250	199	91	0 🛭	4,600	4,650	607	493	372	246	134	3
2, 250	2, 275	203 207	94 98	0	4, 650 4, 700	4,700 4,750	$\begin{array}{c} 615 \\ 624 \end{array}$	501 510	381 391	$\begin{array}{c c} 255 \\ 263 \end{array}$	141 149	3 4
2, 275 2, 300	2, 300 2, 325	$\frac{207}{211}$	102	$\frac{0}{2}$	4, 750	4, 750	633	519	400	$\frac{203}{272}$	157	5
2, 325	2, 350	215	106	5 🛭	4,800	4,850	641	527	410	280	165	6
2, 350	2, 375	219	109	9	4,850	4,900	650 658	536 544	419 429	$\begin{array}{c c} 289 \\ 297 \end{array}$	173 181	6 7
2, 375 2, 400	2, 400 2, 425	$\frac{223}{227}$	$\frac{113}{117}$	12 16	4, 900 4, 950	4, 950 5, 000	658	553	438	306	189	8
2, 400 2, 425	2, 425 2, 450	231	121	19		0,000	301	300	100	300	100	0.

### TAX TABLE B-FOR MARRIED PERSONS FILING JOINT RETURNS

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

	If your total	income is	And the re	number of ons is—	If your total	income is-	And the number of exemptions is—									
-				3				_	_	_	6					
	At least	But less than	2	If 4 or more there is no tax	At least	But less than	2	3	4	5	If 7 or more there is no tax					
-			Your t	Your tax is—					Your tax is-		<del></del>					
	\$0	\$1,600	\$0	\$0	<b>\$2,</b> 800	\$2, 825	\$172	\$72	\$0	\$0	\$0					
-	1,600	1, 625	2	0	2, 825	2, 850	176	75	0	0	0					
	1,625	1,650	5 9	0	2,850	2,875	179 183	79 82	0	0	0					
	1, 650 1, 675	1,675 1,700	12	0	2, 875 2, 900	2, 900 2, 925	187	86	ŏ	ŏ	0					
-	1,700	$\frac{1,700}{1,725}$	16	0	2,925	2, 950	191	89	0	0	0					
	1,725	1,750	19	Ö	2, 950	2, 975	194	93	ŏ	ŏ	ŏ					
	1,750	1,775	23	0	2, 975	3,000	198	96	0	Q	0					
	1,775	1,800	26	0	3,000	3,050	204	102_	4	0	0					
_	1,800	1, 825	30	0	3, 050	3, 100	211	109	11	0	0					
	1,825	1,850	33	0	3, 100	3, 150	219 226	$\begin{array}{c} 116 \\ 123 \end{array}$	18 25	0	0					
	1, 850 1, 875	1, 875 1, 900	37 40	0	3, 150 3, 200	3, 200 3, 250	234	130	32	Ö	0					
-	1, 900	1, 925	44	0	3, 250	3, 300	$\frac{261}{241}$	137	39	0	0					
	1, 925	1, 950	47	l ŏ l	3, 300	3, 350	249	144	46	ŏ	ŏ					
	1, 950	1, 975	51	0	3, 350	3, 400	256	151	53	Ó	0					
	1, 975	2,000	54	0	3, 400	3, 450	264	159	60	0	0					
_	2,000	2, 025	58	0	3, 450	3,500	271	166	67	0	0					
	2,025	2,050	61	0	3,500	3,550	279	174	74	0	0					
	2,050	2, 075 2, 100	65 68	0	3,550 3,600	3, 600 3, 650	286 294	181 189	81 88	0	0					
-	2,075	2, 100	$\frac{-08}{72}$	0	3,650	3,700	302	196	95	0	0					
	2, 100 2, 125	2, 123 2, 150	75	Ö	3, 700	3,750	310	204	102	4	ŏ					
	2, 150	2, 175	79	Ö	3,750	3, 800	318	211	109	11	0					
	2, 175	2, 200	82	0	3, 800	3, 850	326	219	116	18	0					
-	2, 200	2, 225	86	0	3,850	3, 900	334	226	123	25	0					
	2, 225	2, 250	89	0	3, 900	3, 950	342	234	130	32 39	0					
	2, 250	2, 275	93 96	0	3, 950 4, 000	4,000 4,050	350 358	241 249	137 144	46	0					
-	2, 275	2,300	100	$\frac{3}{2}$	4,050	4, 100	365	256	151	53	0					
	2, 300 2, 325	2, 325 2, 350	103	5	4, 100	4, 150	372	264	159	60	ŏ					
	2, 350	2, 375	107	9	4, 150	4, 200	379	271	166	67	0					
	2, 375	2, 400	110	12	4, 200	4, 250	386	279	174	74	0					
•	2, 400	2, 425	114	16	4, 250	4,300	394	286	181	81	0					
	2, 425	2, 450	117	19	4, 300	4,350	401	294	189 196	88 95	0					
	2, 450	2, 475 2, 500	$121 \\ 124$	23	4, 350 4, 400	4, 400 4, 450	408 415	302 310	204	102	4					
-	2, 475 2, 500	2,525	128	30	4, 450	4, 500	422	318	211	109	11					
	2, 525	2,550	131	33	4, 500	4, 550	430	326	219	116	18					
	2, 550	2,575	135	37	4,550	4,600	437	334	226	123	25					
	2, 575	2, 600	138	40	4,600	4, 650	444	342	234	130	32					
•	2, 600	2, 625	142	44	4,650	4, 700	451	350	241	137	39					
	2,625	2,650	146	47	4,700	4,750	459	358	249	144	46					
	2, 650 2, 675	2,675	149 153	51 54	4,750 4,800	4, 800 4, 850	467 474	366 374	256 264	151 159	53 60					
	$\frac{2,675}{2,700}$	2,700 2,725	157	58	4, 850	4, 900	482	382	271	166	67					
	2,700 2,725	2,725 2,750	161	61	4, 850 4, 900	4, 950	490	390	279	174	74					
	2,750	2,775	164	65	4, 950	5,000	497	398	286	181	81					
	2, 775	2, 800	168	68 📗		1 '	l .				1					

#### TAX TABLE C-FOR MARRIED PERSONS FILING SEPARATE RETURNS

This table is designed to enable married persons filing separate returns to figure their tax choosing either the 10% or minimum standard deduction. However, if one uses the 10% deduction, then both must use it. If one asks the Internal Revenue Service to figure his tax, then the other must do the same or use the 10% deduction.

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

If your to		1				the numbe		onding t	g to the number of exemptions claimed on item 15. Enter tax in item 8  s- And the number of exemptions is—									in item 8.			
IS-			1		2	3						2		3	4			5	6		7
At least	But less than	10%	Mini- mum	10% Your tax	Mini- mum	If 4 or more there is no tax  10% Minimum	At least	But less than	10%	Mini- mum	10%	Mini- mum	10%	Mini- mum	10% Your ta	Mini- mum	10%	Mini- mum	10%	Mini- mum	if 8 or more there is no tax 10% Mini- mum
\$0 675	\$675 700			\$0 0			\$2, 325 2, 350			\$231 236	\$131 134	\$121 124	\$43 46	\$19 23	\$0 0	\$0 0	\$0 0	\$0 0		<b>\$</b> 0	
700 725 750 775	725 750 775 800	6 9 12	0	0 0 0 0	0 0	0 0	2, 375 2, 400 2, 425	2, 400 2, 425 2, 450	$   \begin{array}{r}     233 \\     237 \\     241   \end{array} $	240 244 248 253	137 141 144 148	128 132 136 139	49 52 55 58	37	0 0 0	0 0 0			0 0 0	0 0 0 0	0 0 0 0 0 0
800 825 850 875	825 850 875 900	18 22 25 28	5 9 12	0 0 0	0 0 0	0 0	2, 500 2, 525 2, 550	2, 525 2, 550 2, 575	$ \begin{array}{r r} 252 \\ 256 \\ 260 \end{array} $	$\begin{array}{r} 257 \\ 261 \\ 265 \\ 270 \\ \end{array}$	162	143 147 151 155	61 65 68 71	47 51	0 0 0	0 0 0	0 0 0	0	0 0 0		0 0 0 0
900 925 950 975		37 40	23 26	000	0 0	0 0	2, 600 2, 625 2, 650	2, 625 2, 650 2, 675	268 272 275	274 278 282 287	166 169 173 176	159 163 167 171	74 78 81 84	61 65	0	0 0 0	0 0 0	0	0 0 0	0 0 0 0	0 0 0 0 0 0
1,000 1,025 1,050 1,075	1, 050 1, 075 1, 100	50	33 37 40		0 0	0 0	2, 700 2, 725	2,750	283 287 291	291 295 299 304 308	$   \begin{array}{r}     180 \\     184 \\     187 \\     191 \\     \hline     194   \end{array} $	175 179 183 187	88 91 95 98 101	72 76	6 9	0 0 0 0	0	0	0 0 0	0 0 0 0 0	0 0 0 0 0 0
1, 100 1, 125 1, 150 1, 175 1, 200	1, 150	59 62	47 51 54	000	0 0 0	<b>0</b> 0	2, 800 2, 825 2, 850	2, 825 2, 850 2, 875	298 302 306	$   \begin{array}{r}     312 \\     317 \\     322 \\     \hline     327   \end{array} $	198 202 205 209	195 199 203 207	105 108 111 115	87 91 94	18 22 25	0 0	0 0 0	0 0	0 0 0	0000	0 0 0
1, 200 1, 225 1, 250 1, 275 1, 300	1, 250 1, 275 1, 300	72 75	61 65 68	0 0 0 0	0 0 0	0 0	2, 900 2, 925 2, 950	2, 925 2, 950 2, 975	$   \begin{array}{r r}     314 \\     318 \\     323 \\   \end{array} $	$   \begin{array}{r}     331 \\     336 \\     341 \\     \hline     346   \end{array} $	212	211 215 219 223	$   \begin{array}{r}     118 \\     122 \\     125 \\     \hline     128   \end{array} $	102 106 109	31	$ \begin{array}{c c}  & 2 \\  & 5 \\  & 9 \\ \hline  & 12 \end{array} $	0 0 0	0000	0 0 0	0 0 0 0	0 0 0 0 0 0
1, 325 1, 350 1, 375 1, 400	1, 350 1, 375 1, 400		76 79 83	1 4 7 10	0 0 0	0 0 0 0 0 0	3, 000 3, 050 3, 100	3, 050 3, 100 3, 150	333 342 350	353 362	229 236 244 252	229 238 246 255	133 140 147 154	119 126 134	45	$ \begin{array}{r}     18 \\     25 \\     32 \\     \hline     39 \end{array} $	0 0	0 0	0 0 0	0 0 0 	$\begin{vmatrix} 0 & 0 & 0 \\ 0 & 0 & 0 \\ 0 & 0 & 0 \end{vmatrix}$
1, 425 1, 450 1, 475 1, 500	1, 450	99 102 106	91 94 98	$   \begin{array}{r}     13 \\     16 \\     19 \\     \hline     23   \end{array} $	0 0	0 0 0 0 0 0	3, 200 3, 250 3, 300	3, 250 3, 300 3, 350	367 376 385	391 400	259 267	263 272 280 289	161 169 176 183	149 157 165	77	46 53 60 67	0 0 0 5	0000	0	0 0 0 0	$\begin{vmatrix} 0 & 0 \\ 0 & 0 \\ 0 & 0 \end{vmatrix}$
1, 525 1, 550 1, 575 1, 600	1,550 1,575	$     \begin{array}{r}       113 \\       116 \\       \hline       119     \end{array} $	106 109	26 29 32 35	9 12	0  0	3, 400 3, 450 3, 500	3, 450 3, 500 3, 550	402 410 419	429 438	290	$   \begin{array}{r}     297 \\     306 \\     315 \\     \hline     324   \end{array} $	$   \begin{array}{r}     190 \\     197 \\     205 \\     \hline     212   \end{array} $	189 197		$     \begin{array}{r r}       74 \\       81 \\       \hline       96 \\     \end{array} $	$     \begin{array}{r}       18 \\       24 \\       \hline       30     \end{array} $	$\begin{bmatrix} 0 \\ 0 \\ -\frac{4}{11} \end{bmatrix}$	$\begin{bmatrix} 0\\0\\-0\\0 \end{bmatrix}$	$-\frac{0}{0}$	$\begin{vmatrix} 0 & 0 \\ 0 & 0 \\ 0 & 0 \end{vmatrix}$
1, 625 1, 650 1, 675 1, 700	1,650 1,675 1,700	126 129 133	121 124 128	38 41 45 48	19 23 26	0 0 0 0 0 0	3,650	3, 650 3, 700 3, 750	436 444 453		339	353	$ \begin{array}{r} 219 \\ 226 \\ 234 \\ \hline 242 \end{array} $	$ \begin{array}{r}     221 \\     229 \\     \hline     238 \end{array} $		$ \begin{array}{r} 104 \\ 111 \\ 119 \\ \hline 126 \end{array} $	$ \begin{array}{r r}  & 43 \\  & 49 \\ \hline  & 56 \end{array} $	$-\frac{32}{39}$	$\begin{bmatrix} 0\\0\\0 \end{bmatrix}$	$\frac{0}{0}$	$\begin{array}{c c} 0 & 0 \\ \hline 0 & 0 \\ \hline 0 & 0 \end{array}$
1,725 1,750 1,775 1,800	1,750 1,775 1,800	140 143 146	139 143	51 54 57 60	$\frac{37}{40}$		3, 850 3, 900 3, 950	3, 900 3, 950	479 487	514 524 533	$     \begin{array}{r}       365 \\       373 \\       \hline       382     \end{array} $	$\frac{381}{391}$	$   \begin{array}{r}     249 \\     257 \\     265 \\     \hline     272   \end{array} $	$\begin{array}{ c c c } \hline 255 \\ 263 \\ \hline 272 \\ \end{array}$	$\begin{array}{r r} 159 \\ 166 \\ \hline 173 \end{array}$	$\frac{149}{157}$	$-\frac{68}{75}$	$\frac{53}{60}$	$\begin{bmatrix} 0\\0\\0 \end{bmatrix}$	$\frac{0}{0}$	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$
1, 825 1, 850 1, 875 1, 900	1,875 1,900 1,925	157 161	155 159	$ \begin{array}{r r} 64 \\ 67 \\ 70 \\ \hline 73 \end{array} $	51 54 58	0 0	4, 050 4, 100 4, 150	4, 100 4, 150 4, 200	$ \begin{array}{r r} 513 \\ 521 \\ \hline 530 \end{array} $	$   \begin{array}{r}     552 \\     562 \\     \hline     571   \end{array} $	$     \begin{array}{r}       399 \\       407 \\       \hline       416     \end{array} $	$\frac{429}{438}$	$   \begin{array}{r}     280 \\     287 \\     295 \\     \hline     303 \\   \end{array} $	$     \begin{array}{r}       289 \\       297 \\       \hline       306     \end{array} $	$\begin{array}{r r}     188 \\     \hline     195 \\     \hline     202 \end{array}$	$\frac{181}{189}$	88 95 102 109	$   \begin{array}{r}     74 \\     81 \\     \hline     96 \\   \end{array} $	$\begin{array}{r} 9\\16\\\hline 22\end{array}$	$0 \\ 0 \\ -\frac{4}{11}$	$\begin{array}{ c c c }\hline 0 & 0 \\ \hline 0 & 0 \\ \hline \end{array}$
1, 925 1, 950 1, 975 2, 000	1, 950 1, 975 2, 000 2, 025	168 172 175 179	$171 \\ 175 \\ \hline 179$	77 80 83 87	$ \begin{array}{r r}     61 \\     65 \\     \hline     68 \\     \hline     72 \end{array} $	0 0	4, 250 4, 300 4, 350	4, 300 4, 350 4, 400	$547 \\ 556 \\ \hline 564$	590 600 609	433 442 450	$\frac{457}{467} \\ \hline 476$	$   \begin{array}{r}     310 \\     319 \\     328 \\     \hline     336 \\   \end{array} $	$   \begin{array}{r}     324 \\     334 \\     \hline     343   \end{array} $	$\frac{217}{224} \\ \hline 231$	$\frac{205}{213}$	$\frac{129}{136}$	$\frac{111}{119} \\ \hline 126$	$\begin{array}{r} 35 \\ 41 \\ \hline 47 \end{array}$	$   \begin{array}{r}     18 \\     25 \\     \hline     32 \\     \hline     39 \\     \hline     40 \\   \end{array} $	$ \begin{vmatrix} 0 & 0 \\ 0 & 0 \end{vmatrix} $
2, 025 2, 050 2, 075 2, 100	2, 050 2, 075 2, 100 2, 125	182 186 190	187 191 195	$   \begin{array}{r}     90 \\     93 \\     \hline     97 \\     \hline     100   \end{array} $	76 79 83 87	$ \begin{array}{ c c c c c c } \hline  & 8 & 0 \\  & 11 & 0 \\ \hline  & 14 & 0 \\ \hline \end{array} $	4, 450 4, 500 4, 550	4,500 4,550 4,600	581 590 598	$\frac{628}{638} \\ \hline 647$	$\frac{467}{476} \\ \hline 484$	$\frac{495}{505}$	370	$ \begin{array}{r} 362 \\ 372 \\ \hline 381 \end{array} $	$\frac{254}{262}$	255	$\frac{149}{157} \\ \hline 164$	$\frac{149}{157}$	73	$ \begin{array}{r} 46 \\ 53 \\ 60 \\ \hline 67 \end{array} $	$ \begin{vmatrix} 0 & 0 \\ 0 & 0 \end{vmatrix} $
2, 125 2, 150 2, 175 2, 200	2, 150 2, 175 2, 200 2, 225	$ \begin{array}{r} 197 \\ 200 \\ 204 \\ \hline 208 \end{array} $	$   \begin{array}{r}     199 \\     203 \\     207 \\     \hline     211   \end{array} $	$107 \\ 110 \\ \hline 114$	$     \begin{array}{r}       94 \\       98 \\       \hline       102     \end{array} $	$\begin{bmatrix} 20 & 0 \\ 24 & 0 \\ \hline 27 & 2 \end{bmatrix}$	4, 650 4, 700	4,700 4,750 4,800	$615 \\ 624 \\ \hline 633$	$\frac{676}{685}$	$\frac{510}{519}$	524 533 543 552	$\frac{396}{405}$	$\frac{400}{410}$	$\frac{277}{285}$ $\frac{293}{293}$	$   \begin{array}{r}     263 \\     272 \\     280 \\     \hline     289 \\   \end{array} $	$\frac{178}{185} \\ \hline 193$	165 173 181 189		74 81 89 96	$ \begin{array}{c cccc} 0 & 0 \\ 1 & 0 \\ 7 & 4 \\ \hline 14 & 11 \\ 20 & 18 \end{array} $
2, 225 2, 250 2, 275 2, 300	2, 250 2, 275 2, 300	211 215 218	215 219 223		109 113	33 9	4, 850 4, 900	4, 900 4, 950	$\frac{650}{658} \\ \hline 667$	729	536 544 553	562 571 581 590		$\begin{array}{c} 438 \\ 448 \end{array}$	$     \begin{array}{r}       300 \\       308 \\       \hline       316 \\       \hline       325     \end{array} $	$   \begin{array}{r}     297 \\     306 \\     315 \\     \hline     324   \end{array} $	$   \begin{array}{r}     200 \\     207 \\     \hline     214 \\     \hline     221   \end{array} $	$   \begin{array}{r}     197 \\     205 \\     \hline     213 \\     \hline     221   \end{array} $	$   \begin{array}{r}     106 \\     113 \\     120 \\     \hline     127   \end{array} $	$   \begin{array}{r}     104 \\     111 \\     119 \\     \hline     126   \end{array} $	$ \begin{array}{c cccc}     20 & 18 \\     26 & 25 \\     \hline     33 & 32 \\     \hline     39 & 39 \\ \end{array} $